

IN THE CLAIMS

Please cancel Claim 8 without prejudice.

Please amend Claim 7 as follows:

7. (Twice Amended) A semiconductor device comprising a substrate and formed thereon an active layer having the surface of (111)-plane; the active layer being used in photoelectric conversion, where an angle formed by any arbitrary two cutting lines not coming into coincidence is represented by θ , and the active layer has a cutting angle of $|\cos\theta| = \frac{1}{2}$ or $3^{1/2}/2$.

Please add Claims 10 and 11 as follows:

--10 (New) A photoelectric conversion element comprising an anti-reflection layer, an n^+ layer, a p^- layer, and an electrode, provided from the light incident side,

wherein the n^+ layer and the p^- layer are epitaxial silicon layers and their surfaces are substantially (111)-plane.

11. (New) The photoelectric conversion element according to claim 10, wherein the p^- layer has a thickness of about $30\mu\text{m}$.--

REMARKS

Claims 7 and 9-11 are pending with Claims 7 and 10 being the only independent claims. Claim 8 has been cancelled without prejudice. Claims 10 and 11 are